



Reprinted
February 24, 2015

SENATE BILL No. 426

DIGEST OF SB 426 (Updated February 23, 2015 5:33 pm - DI 120)

Citations Affected: IC 3-8; IC 6-1.1; IC 36-2; IC 36-6.

Synopsis: County and township assessor qualifications. Removes certain assessor-appraiser certification requirements for candidates for the office of county assessor from the election law. Provides instead that, if a candidate holds the office of county assessor at the time the candidate files the candidate's candidacy document, the candidate must have attained the certification of a level three assessor-appraiser not later than the time the candidate files the candidate's candidacy document. Provides that the circuit court clerk shall reject a candidacy document that does not have the certification attached. Removes assessor-appraiser certification requirements for candidates for the office of township assessor from the election law. Provides that to be eligible to serve as a county assessor or township assessor, a person must have attained the certification of a level two assessor-appraiser
(Continued next page)

Effective: July 1, 2015.

Houchin, Kenley, Buck, Ford

January 12, 2015, read first time and referred to Committee on Local Government.
February 5, 2015, reported favorably — Do Pass.
February 23, 2015, read second time, amended, ordered engrossed.

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Digest Continued

under IC 6-1.1-35.5 before taking office. Provides that, if a person elected to the office county assessor or township assessor fails to attain the certification of a level three assessor-appraiser within one year after taking office, then \$5,000 shall be withheld from the salary of the assessor to be held in an escrow account until the date on which the assessor attains the certification of a level three assessor-appraiser. Specifies that after June 30, 2016, an employee of the county assessor or township assessor who performs real property assessing duties must have attained the certification of a level three assessor-appraiser. Specifies that after June 30, 2016, the county or township fiscal body shall authorize the employment of at least one deputy or employee who has attained certification of a level three assessor-appraiser if the county assessor or township assessor has not attained the level three certification.



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February 24, 2015

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 426

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 3-8-1-23, AS AMENDED BY P.L.76-2014,
2 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2015]: Sec. 23. (a) A candidate for the office of county
4 assessor must **satisfy the following**:

5 (1) **The candidate must** have resided in the county for at least
6 one (1) year before the election, as provided in Article 6, Section
7 4 of the Constitution of the State of Indiana.

8 (2) **The candidate must** own real property located in the county
9 upon taking office. ~~and~~

10 (3) ~~fulfill the requirements of subsections (b) through (d), as~~
11 ~~applicable. If the candidate holds the office of county assessor~~
12 **at the time the candidate files the candidate's candidacy**
13 **document (as defined in IC 3-5-7-6), the candidate must have**
14 **attained the certification of a level three assessor-appraiser**
15 **under IC 6-1.1-35.5 not later than the time the candidate files**
16 **the candidate's candidacy document.**

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(b) A candidate for the office of county assessor who runs in an election after June 30, 2008, must have attained the certification of a level two assessor-appraiser under IC 6-1.1-35.5 before taking office.

(c) A candidate for the office of county assessor who:

(1) did not hold the office of county assessor on January 1, 2012; and

(2) runs in an election after January 1, 2012; must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.

(d) A candidate for the office of county assessor who:

(1) held the office of county assessor on January 1, 2012; and

(2) runs in an election after January 1, 2016;

must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.

(b) This subsection applies only to a candidate described in subsection (a)(3). The candidate must attach to the candidate's candidacy document a copy of the certification that the candidate has attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5. The circuit court clerk shall reject a candidacy document that does not have the certification attached.

SECTION 2. IC 3-8-1-23.6 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 23-6. (a) A candidate for the office of township assessor under IC 36-6-5-1 who runs in an election after June 30, 2008, must have attained the certification of a level two assessor-appraiser under IC 6-1.1-35.5 before taking office.

(b) A candidate for the office of township assessor under IC 36-6-5-1 who:

(1) did not hold the office of township assessor on January 1, 2012; and

(2) runs in an election after January 1, 2012;

must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.

(c) A candidate for the office of township assessor under IC 36-6-5-1 who:

(1) held the office of township assessor on January 1, 2012; and

(2) runs in an election after January 1, 2016;

must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.

SECTION 3. IC 6-1.1-1-24, AS AMENDED BY P.L.1-2010, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 24. If:

(1) a person elected to the office of township assessor fails to



1 **attain the certification of a level two assessor-appraiser before**
 2 **taking office as required by IC 36-6-5-1(g); and**

3 **(2) the assessment duties prescribed by this article are**
 4 **transferred from the township assessor to the county assessor**
 5 **under IC 36-2-15-5(c);**

6 a transfer from a township assessor to the county assessor of the
 7 assessment duties prescribed by this article results from the failure of
 8 a person elected to the office of township assessor to attain the
 9 certification of a level two assessor-appraiser as provided in
 10 ~~IC 3-8-1-23.6~~; as described in ~~IC 36-2-15-5(c)~~; a reference to the
 11 township assessor in this article is considered to be a reference to the
 12 county assessor.

13 SECTION 4. IC 36-2-15-2, AS AMENDED BY P.L.88-2005,
 14 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2015]: Sec. 2. (a) A county assessor shall be elected under
 16 IC 3-10-2-13 by the voters of the county.

17 (b) To be eligible to serve as an assessor, a person must ~~meet the~~
 18 ~~qualifications prescribed by IC 3-8-1-23~~ **have attained the**
 19 **certification of a level two assessor-appraiser under IC 6-1.1-35.5**
 20 **before taking office.**

21 (c) A county assessor must reside within the county as provided in
 22 Article 6, Section 6 of the Constitution of the State of Indiana. The
 23 assessor forfeits office if the assessor ceases to be a resident of the
 24 county.

25 (d) The term of office of a county assessor is four (4) years,
 26 beginning January 1 after election and continuing until a successor is
 27 elected and qualified.

28 (e) **As used in this subsection, "county assessor" means a person**
 29 **elected to the office of county assessor. If a county assessor fails to**
 30 **attain the certification of a level three assessor-appraiser under**
 31 **IC 6-1.1-35.5 within one (1) year after taking office, then the**
 32 **county executive (as defined in IC 36-1-2) shall order the county**
 33 **auditor to withhold from the salary of the county assessor five**
 34 **thousand dollars (\$5,000) to be held in an escrow account until the**
 35 **date on which the county assessor attains the certification of a level**
 36 **three assessor-appraiser under IC 6-1.1-35.5.**

37 SECTION 5. IC 36-2-15-5, AS AMENDED BY P.L.76-2014,
 38 SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2015]: Sec. 5. (a) The county assessor shall perform the
 40 functions assigned by statute to the county assessor, including the
 41 following:

42 (1) Countywide equalization.



(2) Selection and maintenance of a countywide computer system.

(3) Certification of gross assessments to the county auditor.

(4) Discovery of omitted property.

(5) In:

(A) a township in which the transfer of duties of the elected township assessor is required by subsection (c); or

(B) a township in which the duties relating to the assessment of tangible property are not required to be performed by a township assessor elected under IC 36-6-5;

performance of the assessment duties prescribed by IC 6-1.1.

(b) A transfer of duties between assessors does not affect:

(1) any assessment, assessment appeal, or other official action made by an assessor before the transfer; or

(2) any pending action against, or the rights of any party that may possess a legal claim against, an assessor that is not described in subdivision (1).

Any assessment, assessment appeal, or other official action of an assessor made by the assessor within the scope of the assessor's official duties before the transfer is considered as having been made by the assessor to whom the duties are transferred.

(c) If

(1) for a particular general election after June 30, 2008, the person elected to the office of township assessor has not attained the certification of a level two assessor-appraiser or

(2) for a particular general election after January 1, 2016, the person elected to the office of township assessor has not attained the certification of a level three assessor-appraiser;

as provided in IC 3-8-1-23.6 before the date the term of office begins, the assessment duties prescribed by IC 6-1.1 that would otherwise be performed in the township by the township assessor are transferred to the county assessor on that date. If assessment duties in a township are transferred to the county assessor under this subsection, those assessment duties are transferred back to the township assessor if at a later election a person who has attained the required level of certification referred to in subdivision (1) or (2) under IC 36-6-5-1(g) is elected to and eligible to serve in the office of township assessor.

(d) If assessment duties in a township are transferred to the county assessor under subsection (c), the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor.

(e) A referendum shall be held under sections 7.4 through 11 of this chapter in each township in which the number of parcels of real



property on January 1, 2008, is at least fifteen thousand (15,000) to determine whether to transfer to the county assessor the assessment duties prescribed by IC 6-1.1 that would otherwise be performed by the elected township assessor of the township.

SECTION 6. IC 36-2-16-8, AS AMENDED BY P.L.146-2008, SECTION 699, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 8. (a) The county assessor may appoint the number of full-time or part-time deputies and employees authorized by the county fiscal body.

(b) ~~After June 30, 2009; Before July 1, 2016~~, an employee of the county assessor who performs real property assessing duties must have attained the level of certification under IC 6-1.1-35.5 that the county assessor is required to attain under ~~IC 3-8-1-23~~. **IC 36-2-15-2(b).**

(c) After June 30, 2016, an employee of the county assessor who performs real property assessing duties must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5.

(d) This subsection applies after June 30, 2016. If the county assessor has not attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5, the county fiscal body shall authorize the appointment of at least one (1) deputy or employee who has attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5.

SECTION 7. IC 36-6-5-1, AS AMENDED BY P.L.1-2009, SECTION 164, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township:

(1) having:

(A) a population of more than eight thousand (8,000); or

(B) an elected township assessor or the authority to elect a township assessor before January 1, 1979; and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(b) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each township:

(1) having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if:

(A) the legislative body of the township, by resolution, declares that the office of township assessor is necessary; and

(B) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be



1 filed under IC 3-8-2; and
 2 (2) in which the number of parcels of real property on January 1,
 3 2008, is at least fifteen thousand (15,000).

4 (c) Subject to subsection (g), a township government that is created
 5 by merger under IC 36-6-1.5 shall elect only one (1) township assessor
 6 under this section.

7 (d) Subject to subsection (g), after 2008 a township assessor shall
 8 be elected under IC 3-10-2-13 only by the voters of each township in
 9 which:

10 (1) the number of parcels of real property on January 1, 2008, is
 11 at least fifteen thousand (15,000); and

12 (2) the transfer to the county assessor of the assessment duties
 13 prescribed by IC 6-1.1 is disapproved in the referendum under
 14 IC 36-2-15.

15 (e) The township assessor must reside within the township as
 16 provided in Article 6, Section 6 of the Constitution of the State of
 17 Indiana. The assessor forfeits office if the assessor ceases to be a
 18 resident of the township.

19 (f) The term of office of a township assessor is four (4) years,
 20 beginning January 1 after election and continuing until a successor is
 21 elected and qualified. However, the term of office of a township
 22 assessor elected at a general election in which no other township
 23 officer is elected ends on December 31 after the next election in which
 24 any other township officer is elected.

25 (g) ~~A person who runs for the office of township assessor in an~~
 26 ~~election after June 30, 2008, is subject to IC 3-8-1-23.6: To be eligible~~
 27 ~~to serve as a township assessor, a person must have attained the~~
 28 ~~certification of a level two assessor-appraiser under IC 6-1.1-35.5~~
 29 ~~before taking office.~~

30 (h) After June 30, 2008, the county assessor shall perform the
 31 assessment duties prescribed by IC 6-1.1 in a township in which the
 32 number of parcels of real property on January 1, 2008, is less than
 33 fifteen thousand (15,000).

34 (i) **As used in this subsection, "township assessor" means a**
 35 **person elected to the office of township assessor. If a township**
 36 **assessor fails to attain the certification of a level three**
 37 **assessor-appraiser under IC 6-1.1-35.5 within one (1) year after**
 38 **taking office, then the township executive (as defined in IC 36-1-2)**
 39 **shall order the fiscal officer of the township to withhold from the**
 40 **salary of the township assessor five thousand dollars (\$5,000) to be**
 41 **held in an escrow account until the date on which the township**
 42 **assessor attains the certification of a level three assessor-appraiser**



1 **under IC 6-1.1-35.5.**

2 SECTION 8. IC 36-6-5-4, AS ADDED BY P.L.146-2008,
3 SECTION 712, IS AMENDED TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2015]: Sec. 4. ~~After June 30, 2009,~~ **(a) Before**
5 **July 1, 2016**, an employee of a township assessor who performs real
6 property assessing duties must have attained the level of certification
7 under IC 6-1.1-35.5 that the township assessor is required to attain
8 under ~~IC 3-8-1-23.6:~~ **section 1(g) of this chapter.**

9 **(b) After June 30, 2016, an employee of a township assessor who**
10 **performs real property assessing duties must have attained the**
11 **certification of a level three assessor-appraiser under IC 6-1.1-35.5.**

12 **(c) This subsection applies after June 30, 2016. If the township**
13 **assessor has not attained the certification of a level three**
14 **assessor-appraiser under IC 6-1.1-35.5, the township fiscal body**
15 **shall authorize the appointment of at least one (1) deputy or**
16 **employee who has attained the certification of a level three**
17 **assessor-appraiser under IC 6-1.1-35.5.**



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 426, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 426 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 8, Nays 0

SENATE MOTION

Madam President: I move that Senate Bill 426 be amended to read as follows:

Page 1, delete lines 1 through 16, begin a new paragraph and insert:
 "SECTION 1. IC 3-8-1-23, AS AMENDED BY P.L.76-2014, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 23. (a) A candidate for the office of county assessor must **satisfy the following:**

(1) **The candidate must** have resided in the county for at least one (1) year before the election, as provided in Article 6, Section 4 of the Constitution of the State of Indiana.

(2) **The candidate must** own real property located in the county upon taking office. ~~and~~

(3) ~~fulfill the requirements of subsections (b) through (d), as applicable.~~ **If the candidate holds the office of county assessor at the time the candidate files the candidate's candidacy document (as defined in IC 3-5-7-6), the candidate must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 not later than the time the candidate files the candidate's candidacy document.**

~~(b) A candidate for the office of county assessor who runs in an election after June 30, 2008, must have attained the certification of a level two assessor-appraiser under IC 6-1.1-35.5 before taking office.~~

~~(c) A candidate for the office of county assessor who:~~

~~(1) did not hold the office of county assessor on January 1, 2012; and~~

~~(2) runs in an election after January 1, 2012;~~

~~must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.~~

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(d) A candidate for the office of county assessor who:

(1) held the office of county assessor on January 1, 2012; and

(2) runs in an election after January 1, 2016;

must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.

(b) This subsection applies only to a candidate described in subsection (a)(3). The candidate must attach to the candidate's candidacy document a copy of the certification that the candidate has attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5. The circuit court clerk shall reject a candidacy document that does not have the certification attached."

Page 2, delete lines 1 through 9.

Page 3, delete lines 17 through 20, begin a new paragraph and insert:

"(e) As used in this subsection, "county assessor" means a person elected to the office of county assessor. If a county assessor fails to attain the certification of a level three assessor-appraiser under IC 6-1.1-35.5 within one (1) year after taking office, then the county executive (as defined in IC 36-1-2) shall order the county auditor to withhold from the salary of the county assessor five thousand dollars (\$5,000) to be held in an escrow account until the date on which the county assessor attains the certification of a level three assessor-appraiser under IC 6-1.1-35.5."

Page 6, delete lines 18 through 21, begin a new paragraph and insert:

"(i) As used in this subsection, "township assessor" means a person elected to the office of township assessor. If a township assessor fails to attain the certification of a level three assessor-appraiser under IC 6-1.1-35.5 within one (1) year after taking office, then the township executive (as defined in IC 36-1-2) shall order the fiscal officer of the township to withhold from the salary of the township assessor five thousand dollars (\$5,000) to be held in an escrow account until the date on which the township assessor attains the certification of a level three assessor-appraiser under IC 6-1.1-35.5."

Renumber all SECTIONS consecutively.

(Reference is to SB 426 as printed February 6, 2015.)

HOUCHIN

